

File No. 251225

Committee Item No. 5

Board Item No. \_\_\_\_\_

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee Date January 14, 2026

Board of Supervisors Meeting Date \_\_\_\_\_

#### Cmte Board

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| <input type="checkbox"/>            | <input type="checkbox"/> | Motion                                       |
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| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Ordinance                                    |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Legislative Digest                           |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/> | Youth Commission Report                      |
| <input type="checkbox"/>            | <input type="checkbox"/> | Introduction Form                            |
| <input type="checkbox"/>            | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
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| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Budget                                 |
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| <input type="checkbox"/>            | <input type="checkbox"/> | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/> | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | Award Letter                                 |
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#### OTHER (Use back side if additional space is needed)

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| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>FYI Referral 12/15/2025</u>                                |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Presidential Action Memo – Transfer RLS-BFC 12/16/2025</u> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <u>Film Commission Presentation 1/14/2026</u>                 |
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Completed by: Brent Jalipa Date January 8, 2026

Completed by: Brent Jalipa Date \_\_\_\_\_

[Administrative Code - Film Commission Programs]

**Ordinance amending the Administrative Code to expand the definition of tax exempt entities for use fees, updating the process for notification guidelines concerning film production activities that may cause parking or traffic obstructions, updating definitions for the film rebate program, updating the film rebate amounts, and authorizing the Executive Director to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.**

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
**Additions to Codes** are in *single-underline italics Times New Roman font*.  
**Deletions to Codes** are in ~~*strikethrough italics Times New Roman font*~~.  
**Board amendment additions** are in double-underlined Arial font.  
**Board amendment deletions** are in ~~Arial font~~.  
**Asterisks (\* \* \* \*)** indicate the omission of unchanged Code subsections or parts of tables.

Be it ordained by the People of the City and County of San Francisco:

Section 1. Chapter 57 of the Administrative Code is hereby amended by revising Sections 57.5, 57.6, and 57.8, to read as follows:

**SEC. 57.5. AUTHORIZATION TO ENTER INTO USE CONTRACTS AND COORDINATE CITY DEPARTMENTS REGARDING FILM COMPANIES; CONSENT OF RELEVANT DEPARTMENTS; COST RECOVERY; SIDEWALK CLOSURE AND POSTING.**

\* \* \* \*

(c) **Schedule of Costs.** In addition to the reimbursement of City departments for the costs incurred by those departments in deploying personnel or equipment, the Film Commission may, consistent with Charter Section 2.109, charge daily use fees to film companies seeking to engage in film production. The use fees are as follows:

(1) Still photography: \$200 a day.

(2) A commercial, corporate media, industrial media, video, or web video: \$300 a day.

(3) A television series (each episode), web series (each episode), movie, pilot, short subject, or documentary:

(A) For a production with a budget of less than \$100,000: \$100 a day.

(B) For a production with a budget of \$100,000 to less than \$500,000: \$300 a day.

(C) For a production with a budget of \$500,000 or greater: \$500 a day.

~~Public service announcements.~~ Qualifying student productions, and productions created by or for entities that are tax-exempt under sections 501(c)(3), 501(c)4, or 501(c)(6) of the Internal Revenue Code are exempt from the above-listed use fees in accordance with the Film Commission's guidelines. The revenue generated by such use fees shall be deposited in the San Francisco Film Production Fund.

\* \* \* \*

## **SEC. 57.6. REQUIREMENTS FOR FILM COMPANIES.**

\* \* \* \*

~~—(c) Notification of Filming Activities. If a film company filming under a use contract with the City for the use of City property or employees anticipates that its film production activities will cause a parking or traffic obstruction lasting for four consecutive hours or more, the film company shall, when feasible, at least 72 hours prior to the start of those production activities anticipated to cause a parking or traffic obstruction, provide notice as specified herein to affected residents and businesses of the anticipated parking or traffic obstruction. The 72 hour notice requirement under this subsection (c) shall not apply where prior notice is infeasible due to circumstances beyond the film production company's control or due to other unpredictable circumstances that interfere with the~~

1 ~~scheduled film production activities as specified in the Film Commission's Notification Guidelines~~  
2 ~~referenced in subsection (d).~~

3 ~~—(1) The notice shall include the name of the film company; the date(s) and times of filming;~~  
4 ~~a general description of the production activities and the anticipated parking or traffic obstruction they~~  
5 ~~will cause; a local contact number for the film company; and contact information for the Film~~  
6 ~~Commission and the Police Department.~~

7 ~~—(2) The film company may provide the notice through signs, leaflets, telephone calls, door-~~  
8 ~~to-door canvassing, U.S. mail, and/or through the internet or other digital media, provided that any~~  
9 ~~such notice shall be reasonably calculated to inform the affected residents and businesses of the~~  
10 ~~anticipated parking or traffic obstruction.~~

11 ~~—(3) "Affected residents and businesses" to which the film company shall provide notice are~~  
12 ~~those residents and businesses within 150 feet of the location of the anticipated parking or traffic~~  
13 ~~obstruction.~~

14 ~~—(4) A "parking or traffic obstruction" triggering the notice requirement is a street closure;~~  
15 ~~a significant delay in the flow of traffic; or any truck or other vehicle, including a trailer, or~~  
16 ~~combination of trucks or other vehicles, occupying more than 3 parking spaces.~~

17 ~~—The film company may coordinate its notification efforts with those of the Executive~~  
18 ~~Director or the Director's designee, if any. The notice required under this subsection (c) shall be in~~  
19 ~~addition to any notice and signage requirements for film productions provided under City law,~~  
20 ~~including Section 3.4 of the Transportation Code.~~

21 ~~(dc)~~ **Film Commission Notification Guidelines; *Report*.** The Film Commission  
22 shall ~~establish~~maintain film production notification guidelines concerning film production activities,  
23 including but not limited to activities that may cause parking or traffic obstructions ("Notification  
24 Guidelines") ~~within 30 days of the effective date of this ordinance or as soon thereafter as possible at~~  
25 ~~a regular meeting of the Commission,~~ and may amend such Notification Guidelines from time to

1 time. ~~The Notification Guidelines shall specify the types of unpredictable circumstances encountered at~~  
2 ~~times by film production companies that would reasonably interfere with scheduled film production~~  
3 ~~activities and render the notice under subsection (c) infeasible. The Executive Director of the Film~~  
4 ~~Commission shall submit a copy of the Notification Guidelines to the Board of Supervisors on or before~~  
5 ~~November 28, 2014.~~

## 6 **SEC. 57.8. FILM REBATE PROGRAM.**

7 \* \* \* \*

8 (b) **Definitions.** As used in this Section 57.8, the following terms shall have the  
9 following meanings:

10 "City" means City and County of San Francisco.

11 "Executive Director" means the Executive Director of the Film Commission or the Executive  
12 Director's designee.

13 "Pre-Production" means the process of customary preparation for physical production which  
14 begins after a qualified film production has received a firm agreement of financial commitment. In this  
15 context, "customary preparation" includes, but is not limited to, activities such as hiring key crew  
16 members, scouting for locations, building sets, casting, and establishment of a dedicated production  
17 office.

18 "Principal photography" means the time period and phase of film production during  
19 which the main photography occurs, as distinguished from pre-production and post-production in  
20 accordance with the Film Commission's guidelines.

21 "Post-Production" means the final activities in a qualified film production's creation including,  
22 but not limited to, editing, foley recording, ADR, scoring, sound editing, negative cutting, color  
23 correction, and sound mixing.

24 "Qualified film production" means:  
25

1                   (1) a feature-length film, documentary *feature* film, docudrama *feature* film,  
2 television film, television pilot, "reality" program, or each episode of a television series or web  
3 series, regardless of the medium used to create or convey it;

4                   (2) a film production produced by a film company that has entered into a use contract  
5 with the City and has a minimum of five principal photography days in the City;

6                   (3) ~~that is created by~~ a film *production* or produced by a *production* film company that  
7 expends at least \$500,000 in the City, provided that the film company provides receipts, invoices,  
8 payroll records, time records, and other documentation of expenditures during pre-production,  
9 principal photography, film production, and post-production. The Film Commission or its  
10 representatives may audit such documentation ~~65 percent of the total principal photography days~~  
11 exclusively in the City; or

12                   (4) a film production produced by a film company with a production office located in  
13 the City, unless the film company determines that a physical production office in the City is not needed  
14 for the film production.

15                   Notwithstanding the foregoing, "Qualified film production" ~~shall not include~~ does not  
16 mean:

17                   (1) a news or current affairs program, interview or talk program, instructional film  
18 or program, film or program consisting primarily of stock footage, sporting event or sporting  
19 program, game show, award ceremony, film or program intended primarily for industrial,  
20 corporate, or institutional end-users, fundraising film or program, commercials, or music  
21 videos; or

22                   (2) a production for which records are required under Title 18 United States  
23 Code Section 2257, to be maintained with respect to any performer in such production.

24                   "Qualified low-budget film production" means a qualified film production that ~~feature-~~  
25 length film, documentary film, docudrama film, television film, television pilot, "reality" program or

1 ~~each episode of a television series or web series, regardless of the medium used to create or convey it,~~  
2 ~~that is created by a film or production company that expends at least 55 percent of the total principal~~  
3 ~~photography days exclusively in the City and~~ has a total budget of no more than \$3,000,000 and  
4 ~~expends at least \$250,000 in the City, provided that the film company provides receipts, invoices,~~  
5 ~~payroll records, time records, and other documentation of expenditures during pre-production,~~  
6 ~~principal photography, film production, and post-production. The Film Commission or its~~  
7 ~~representatives may audit such documentation.~~ "Qualified low-budget film production" shall not  
8 include:

9 (1) a news or current affairs program, interview or talk program, instructional film  
10 or program, film or program consisting primarily of stock footage, sporting event or sporting  
11 program, game show, award ceremony, film or program intended primarily for industrial,  
12 corporate, or institutional end-users, fundraising film or program, commercials, or music  
13 videos; or

14 (2) a production for which records are required under Title 18 United States  
15 Code Section 2257, to be maintained with respect to any performer in such production.

16 "Qualified production cost," means the following expenses of a qualified low-budget  
17 film production or a qualified film production if in accordance with the Film Commission's  
18 guidelines:

19 ~~(1) Any taxes, with the exception of hotel or sales taxes, paid to the City, or any of its~~  
20 ~~constituent departments, the proceeds of which are placed in the general fund;~~

21 ~~(12)~~ Any moneys paid to the City, or any of its constituent departments from the  
22 film company or under a revenue sharing agreement, for the use of City property, equipment, or  
23 employees ~~other than police services as described in Chapter 10B of this Administrative Code except~~  
24 ~~as authorized in subsection (5) below;~~

1           (23) Any moneys paid to the City, or any of its constituent departments, for the  
2 use of property leased by the City, or paid to a third-party property owner for the use of property  
3 for film-related activities including, but not limited to, filming, editing, film production office space,  
4 and stage space uses located in the City, if no suitable alternative City property is available;

5           (34) Any daily use fees charged by the Film Commission, pursuant to Section  
6 57.5 of the Administrative Code, to engage in film production in the City; ~~and~~

7           (45) Police services as described in Chapter 10B of this Administrative Code,  
8 ~~provided that such services do not exceed four police officers per day for a total of 12 hours maximum~~  
9 ~~per day per officer.~~

10           (5) The hourly pay or salaries of City residents during pre-production through post-  
11 production capped at \$100,000 per individual per project; or

12           (6) Production-related items, goods, or services purchased or rented from a business  
13 with a location in the City.

14           (c) **Rebate Program.**

15           (1) **Allowance of Rebate.** A qualified low-budget film production or qualified film  
16 production that pays qualified production costs shall be entitled to a rebate, to be calculated  
17 as provided herein, provided that the qualified production provides film skills and training to San  
18 Francisco residents pursuant to Film Commission guidelines and has entered into a first source  
19 hiring agreement with the City that demonstrates good faith efforts to hire economically  
20 disadvantaged individuals referred by the San Francisco Workforce Development System to  
21 work for the qualified production. Good faith efforts shall include, at a minimum, consulting  
22 with the First Source Hiring Administration ("FSHA") for the purpose of preparing a list of  
23 positions for which individuals referred by the City might qualify, providing that list to the FSHA  
24 at least two weeks prior to the first day of shooting, and documenting efforts to contact and  
25 interview job candidates referred by the City to fill the positions listed. The film company must



1 provide on-screen credit to the City and promotional materials pursuant to Film Commission  
2 guidelines.

3 **(2) Amount of Rebate.**

4 (A) As of July 1, 2015, the City shall ~~rebate~~ pay one dollar for each dollar of  
5 allowable production costs to a the qualified low budget film production or qualified film  
6 production ~~paid in qualified production costs~~; provided, however, the total amount of all rebate  
7 payments to such productions shall not to exceed \$13,000,000 between July 1, 2015 and June 30,  
8 2027; provided that such The Film Rebate Program shall expire on June 30, 2027, unless extended  
9 by ordinance.

10 (B) Additionally, the total rebate payment for a single production shall may not  
11 exceed \$~~600,000~~ \$1,000,000, each such production which may include up to 10% of the first  
12 \$1,000,000 of fees paid for hourly pay or salaries and any item or service purchased or rented from a  
13 business with a location in the City and up to 20% of such fees thereafter; up to 100% of fees paid to a  
14 City department; and a percentage of fees paid to a third party property owner as determined by the  
15 Film Commission's guidelines.

16 (C) No television series or web series shall may qualify for more than  
17 \$~~600,000~~ \$1,000,000 in rebate payments per season.

18 (D) The rebates shall be paid from the project account that the Controller has  
19 set aside for Film Rebate Program funds (the "Film Rebate Project Account"). The rebates  
20 shall not be paid from funds dedicated under bond or other legal financing covenants.  
21 Rebates paid under this Section 57.8 shall be paid only to those qualified low budget film  
22 productions or qualified film productions whose filming commenced on or after January 1,  
23 ~~2026~~ ~~May 20, 2006~~. Rebates under the Scene in San Francisco Incentive Program are subject to  
24 available appropriations and will be paid on a first-come, first-served basis upon submission of all  
25 required documentation. The reasonable expenses of the Film Commission in connection with

1 administering the Rebate Program and reasonable marketing expenses to promote the  
2 Rebate Program may be paid out of the Film Rebate Project Account 1.

3 (3) **Implementation.** After holding a public hearing, the Executive Director ~~of the~~  
4 ~~Film Commission~~, in consultation with the Controller, shall promulgate rules and regulations to  
5 establish the procedures for implementation of the Film Rebate Program. Such rules shall  
6 include provisions describing the application process, the standards used to evaluate the  
7 applications, the documentation that will be required to substantiate the amount of the rebate,  
8 the appeal process, and any such other provisions as deemed necessary and appropriate to  
9 carry out the Film Rebate Program.

10 (d) **Authority to Lease ~~Private~~ Property for Film Company Use.** Subject to the  
11 Controller's certification of funds in the Film Rebate Project Account or other available funding  
12 source ("Controller's Certification"), the Director of Property of the ~~Department~~Division of Real  
13 Estate, in consultation with the Executive Director ~~of the Film Commission~~, shall have the  
14 authority to lease property and sublease such property to film companies for film-related  
15 activities including, but not limited to, filming, editing, film production office space, and stage  
16 space uses ("Film Production Leases") when the Executive Director determines, in  
17 consultation with the Director of Property, that no suitable alternative City property is  
18 available. Notwithstanding any other provision of the Municipal Code, including Administrative  
19 Code Sections 23.26 and 23.31, where a proposed Film Production Lease is for a year-to-  
20 year or shorter tenancy and has received the Controller's Certification under this subsection  
21 (d), the Director of Property may enter into such Film Production Lease, including any  
22 corresponding sublease with a film company subtenant, regardless of whether the monthly  
23 rent exceeds \$15,000, without action of the Board of Supervisors unless otherwise required by  
24 the ~~City~~ Charter.

1 (e) **Annual Reports.** The Executive Director shall report annually to the Board of  
2 Supervisors on the implementation of the Film Rebate Program. The report shall include a list  
3 of each qualified low budget film production and qualified film production, residency of  
4 employees, and the total of qualified production costs submitted and paid to each film  
5 production. The Controller shall perform an annual assessment and review of the effect of the  
6 Film Rebate Program. Based on such assessment and review, the Controller shall prepare  
7 and submit an analysis to the Board of Supervisors. The analysis shall be based on criteria  
8 deemed relevant by the Controller, and may include but is not limited to data contained in the  
9 annual reports to the Board of Supervisors submitted by the Executive Director of the Film  
10 Commission.

11 (f) **Expiration of Section.** The Film Rebate Program shall expire on June 30,  
12 2028~~7~~, unless extended by ordinance. If the Film Rebate Program is not extended, the City  
13 Attorney ~~shall~~ is authorized to cause this Section to be removed from the Administrative Code.

14  
15 Section 2. Chapter 57 of the Administrative Code is hereby amended by adding  
16 Section 57.10, to read as follows:

17 **SEC. 57.10. AUTHORIZATION TO ENTER INTO LICENSING AGREEMENTS FOR**  
18 **FILM COMMISSION INTELLECTUAL PROPERTY.**

19 The Executive Director may enter into licensing agreements for the use of the Film SF logo and  
20 other Film Commission trademarks on merchandise such as but not limited to hats, t-shirts, and coffee  
21 mugs. The Executive Director may authorize the sale of such merchandise for a royalty fee based on  
22 the industry standard for a particular item. The Executive Director may also enter into such licensing  
23 agreements in exchange for merchandise to use in the Film Commission's philanthropic enterprises.

1           Section 3. Effective Date. This ordinance shall become effective 30 days after  
2 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
3 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
4 of Supervisors overrides the Mayor's veto of the ordinance.

5  
6           Section 4. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors  
7 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,  
8 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal  
9 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment  
10 additions, and Board amendment deletions in accordance with the "Note" that appears under  
11 the official title of the ordinance.

12  
13  
14 APPROVED AS TO FORM:  
15 DAVID CHIU, City Attorney

16 By: /Lauren Curry/  
17 LAUREN CURRY  
18 Deputy City Attorney  
19  
20  
21  
22  
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24  
25

## **LEGISLATIVE DIGEST**

[Administrative Code - Film Commission Programs]

**Ordinance amending the Administrative Code to expand the definition of tax exempt entities for use fees, updating the process for notification guidelines concerning film production activities that may cause parking or traffic obstructions, updating definitions for the film rebate program, updating the film rebate amounts, and authorizing the Executive Director to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.**

### **Existing Law**

Currently, only entities that are tax-exempt under section 501(c)(3) of the Internal Revenue Code are exempt from use fees. The process for notification concerning film production activities that may cause parking or traffic obstructions are currently in the Administrative Code. And the Administrative Code does not define pre-production or post-production for purposes of the Film Rebate program.

The Administrative Code currently provides certain requirements for film productions to be eligible for the Film rebate program. And only allows film productions to receive a rebate for rent paid to the City, or any of its constituent departments, for the use of property leased by the City.

Currently, there is not a provision in the Administrative Code authorizing the Executive Director of the Film Commission to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.

### **Amendments to Current Law**

Under the proposed amendments, entities that are tax-exempt under Internal Revenue Code sections 501(c)4 and 501(c)(6) would be exempt from use fees. The proposed amendments would also move the notification process concerning film production activities that may cause parking or traffic obstructions from the Administrative Code to notification guidelines maintained by the Film Commission. And, the proposed amendments would include definitions of pre-production and post-production for purposes of the Film Rebate program.

The proposed amendments would update the requirements for film productions to be eligible for the Film rebate program in line with industry practice. The proposed amendments would also allow film productions to receive a rebate of a percentage of rent paid to a third-party

property owner used for film activities in the City as determined by the Film Commission's guidelines.

The proposed amendments would authorize the Executive Director of the Film Commission to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.

**Item 5**  
**File 25-1225**

**Department:** Film Commission

## **EXECUTIVE SUMMARY**

### **Legislative Objectives**

- The proposed ordinance amends Chapter 57 of the Administrative Code to modify the film rebate program by revising eligibility requirements, expanding eligible production costs, and increasing the maximum rebate per production. It also broadens tax-exempt status for the Film Commission to waive daily use fees, updates production notification requirements, and authorizes the Executive Director to enter into Film SF logo licensing agreements.

### **Key Points**

- Since film rebate program's inception in 2006, 46 projects have participated. Collectively, these productions spent \$95 million locally, including \$26.2 million on local wages. In total, the City has provided \$7,644,672 in rebates. For every dollar the City rebated, participating productions generated approximately \$12.40 in local spending.
- According to our estimates, rebate costs would have been approximately 44 percent higher over the past five fiscal years under the rules of the proposed ordinance, increasing from \$1.4 million under current law to about \$2.0 million. Average annual costs would increase from approximately \$0.3 million under current rules to \$0.5 million under the proposed rules.

### **Fiscal Impact**

- The Film Rebate Program is funded by the General Fund. As of December 2025, the fund has a remaining balance of \$1,993,51, no appropriation in FY 2025-26, and a \$600,000 transfer from the General Fund to support spending in FY 2026-27. Based on projected program costs, this remaining balance would be sufficient to fund program administration through the proposed expiration date of June 2027.

### **Policy Consideration**

- The proposed ordinance would increase the maximum rebate amount per production from \$600,000 to \$1,000,000. The program may increase economic activity in San Francisco and enhance the City's reputation. For budgetary reasons, the Board of Supervisors may wish to consider maintaining the current cap or adopting a more modest increase.

### **Recommendation**

- Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

## MANDATE STATEMENT

City Charter Section 2.205 states that all legislative acts shall be by ordinance, approved by a majority of the members of the Board of Supervisors.

## BACKGROUND

### Film Rebate Program

In 2006, the City established a film rebate program to encourage film production as a means of stimulating economic development and job creation. The program does this by reimbursing eligible productions \$1 for every \$1 of qualifying production costs. Exhibit 1 below summarizes program eligibility

#### Exhibit 1: Film Rebate Program Eligibility, Qualified Costs, and Rebate Structure

Category	Description
Eligibility	<ul style="list-style-type: none"> <li>Must conduct 55 to 65 percent of total filming activity within the City.<sup>1</sup></li> </ul>
Qualified Production Costs	<ul style="list-style-type: none"> <li>Money paid to the city for the use of city property, equipment, or employees.<sup>2</sup></li> </ul>
Rebate	<ul style="list-style-type: none"> <li>City pays \$1 for each \$1 the production paid of a qualified production cost (City fees and taxes).</li> <li>Maximum rebate of \$600,000 per film or per season of a series.</li> </ul>

Source: Administrative Code Chapter 57

Since the program's inception, 46 projects have participated.<sup>3</sup> Collectively, these productions spent \$95 million locally. This includes spending on local goods and services, such as hotels, equipment, and catering; and \$26.2 million on local wages. In total, the City has provided \$7,644,672 in rebates. For every dollar the City rebated, participating productions generated approximately \$12.40 in local spending.

Exhibit 2 summarizes program participation from FY 2007 through FY 2026, including the number of productions, total local spending, and rebates provided.

<sup>1</sup> Principal photography is defined as the time and phase of film production during which the main photography occurs. 55 percent of principal photography days applies to low-budget film productions with a budget of \$3,000,000 or less.

<sup>2</sup> Qualified production costs include taxes (except sales and hotel), any fees paid to any City department, and daily use fees charged by the film commission. Police services cannot exceed 4 officers for maximum of 12 hours per day.

<sup>3</sup> A project refers to the overall title or program. A production refers to a specific filming effort under that project, such as an individual season. For example, a series may count as one project but have multiple productions across different seasons.



**Exhibit 2: Rebate Amount and Local Return Spending FY 2007 through FY 2026**

<b>Fiscal Year</b>	<b>Rebate Amount</b>	<b>Total Local Spending</b>
2007	\$42,151	\$372,715
2009	171,014	18,164,004
2010	699,489	24,277,480
2011	550,715	7,706,212
2012	76,416	1,330,685
2013	231,025	2,756,235
2014	831,505	5,316,844
2015	1,097,654	12,826,828
2016	800,000	3,058,390
2017	800,000	7,210,914
2018	222,876	814,403
2019	553,435	4,334,982
2021	313,522	1,698,321
2022	202,659	988,266
2023	56,356	170,366
2024	747,057	3,397,960
2025	101,780	496,891
2026	147,020	478,692
<b>Total</b>	<b>\$7,644,672</b>	<b>\$95,400,191</b>

Source: Film Commission

Notes: Productions participating in the rebate program are required to submit local expenditures, general ledgers, and budgets documentation to the Film Commission. The 'Total Local Spending' column includes total local spending, including goods, services, taxes, and City fees. This only includes local spending during pre-production and principal production. It does not include local spending during post-production.

### DETAILS OF PROPOSED LEGISLATION

The proposed ordinance amends Chapter 57 of the Administrative Code to make several changes to the City's Film Rebate Program and related Film Commission authorities. Most notably, the ordinance loosens program eligibility requirements, expands the categories of production costs eligible for rebates, and revises the rebate structure, including increasing the maximum rebate amount per production from \$600,000 to \$1,000,000. In addition, the ordinance would expand the definition of tax-exempt entities eligible for rebates from daily use fees charged by the Film Commission, revise production notification requirements, and authorize the Film Commission Executive Director to enter into licensing agreements for the use of the Film SF logo.

#### Modifications to Film Rebate Program

The proposed ordinance amends Section 57.8 of the Administrative Code governing the Film Rebate Program. As summarized in Exhibit 3, the proposed changes fall into three primary categories: (1) eligibility requirements, (2) qualifying production costs, and (3) the rebate structure and maximum rebate amount.

### Eligibility Requirements

Under current law, productions must conduct at least 65 percent of filming within the City to qualify for a rebate. The proposed ordinance replaces this requirement with lower and more flexible thresholds. Specifically, productions would qualify by spending at least \$500,000 (or \$250,000 for low-budget projects) on eligible costs incurred during pre-production, principal photography, and post-production, provided that a minimum of five principal photography days occur within the City. Lastly, if a production has a production office, it must be based in the City.

By allowing qualifying expenditures across all phases of production, rather than limiting eligibility to principal filming activity, and by reducing the minimum filming-day requirement, the proposed changes make it substantially easier for productions to qualify for the rebate. The Film Commission indicated that the precise impact on eligibility is uncertain. However, the department estimates that the changes could increase the number of eligible productions by approximately 25 percent based on film productions that did not qualify but expressed interest in a more competitive incentive model beyond City fee rebate.

### Qualifying Production Costs

Under current law, qualifying production costs are largely limited to fees paid directly to City departments. The proposed ordinance significantly expands the range of costs eligible for rebates. Specifically, the proposal would allow rebates for fees paid to third-party property owners when no suitable City-owned property is available, local labor costs capped at \$100,000 per individual, and goods and services purchased or rented from businesses located within the City. The proposal would also remove taxes as a qualifying expenditure and eliminate the cap on police services.

### Rebate Structure and Maximum Rebate Amount

The proposed ordinance would replace the current dollar-for-dollar rebate structure with a tiered rebate system, including a 10 percent rebate on qualifying costs up to \$1 million, a 20 percent rebate on qualifying costs above \$1 million, and a 100 percent rebate on City fees. In addition, the ordinance would increase the maximum rebate amount per film or season from \$600,000 to \$1,000,000. The proposal would also provide rebates for costs paid to third-party property owners if a City property is not available, with the applicable percentage determined by Film Commission guidelines.

**Exhibit 3: Comparison of Current Law and Proposed Changes to the Film Rebate Program**

<b>Category</b>	<b>Current Law</b>	<b>Proposed Changes</b>
<b>Eligibility</b>	<ul style="list-style-type: none"> <li>At least 55 to 65% of filming activity must occur within the City.<sup>4</sup></li> </ul>	<ul style="list-style-type: none"> <li>Minimum of 5 filming days within the City.</li> <li>Minimum local spend of \$250,000 - \$500,000 across pre-production, principal photography, and post-production.<sup>5</sup></li> <li>Production office must be based in San Francisco.</li> </ul>
<b>Qualifying Production Costs</b>	<ul style="list-style-type: none"> <li>Fees paid to City departments, including:               <ul style="list-style-type: none"> <li>Taxes (excluding sales and hotel taxes).</li> <li>Police services, capped at four officers per day.</li> <li>Use of City-owned property.</li> <li>City fees.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Removes taxes as a qualified expenditure.</li> <li>Removes cap on police services.</li> <li>Adds fees paid to third-party property owners when no suitable City-owned property is available.</li> <li>Adds local labor costs, capped at \$100k per person.</li> <li>Adds goods and services purchased or rented from businesses located within the City.</li> </ul>
<b>Rebate Structure</b>	<ul style="list-style-type: none"> <li>\$1 for every \$1 spent on qualifying costs (City fees and certain taxes).</li> </ul>	<ul style="list-style-type: none"> <li>10% rebate on qualifying costs up to \$1,000,000</li> <li>20% rebate on qualifying costs above \$1,000,000</li> <li>100% rebate on City fees</li> <li>Rebate for third-party property costs, with the applicable percentage determined by Film Commission guidelines.</li> </ul>
<b>Maximum Rebate</b>	<ul style="list-style-type: none"> <li>\$600,000 per film/season</li> </ul>	<ul style="list-style-type: none"> <li>Increases cap to \$1,000,000 per film/season</li> </ul>

Source: BLA

<sup>4</sup> 55% threshold applies to low-budget projects with a total budget of no more than \$3M.<sup>5</sup> \$250,000 threshold applies to low-budget projects with a total budget of no more than \$3M.

As shown in Exhibit 4, we estimate a 5-year average increase of 44 percent on rebate costs. This estimate is based on applying the rules in the proposed ordinance to productions that participated in the Film Rebate Program over the last five fiscal years. Specifically, rebate payments would have increased from \$1.4 million under current law to an estimated \$2.0 million under the proposed ordinance, an increase of about \$0.6 million or 44 percent over the five-year period. Average annual costs increase from \$0.3 million to \$0.4 million, or by \$124,944 per year. On an annual basis, the estimated increase in rebates range from 20 to 54 percent, reflecting variation in local spending patterns across fiscal years.

**Exhibit 4: Estimated Rebate Amount Under Proposed Changes, FY 2021 – FY 2025**

<b>Fiscal Year</b>	<b>Actual Rebate Amount</b>	<b>Rebate Amount under Proposed Ordinance</b>	<b>Difference</b>	<b>Percent Change</b>
2020-21	313,522	484,339	170,817	54%
2021-22	202,659	281,219	78,561	39%
2022-23	56,356	67,757	11,401	20%
2023-24	747,057	1,059,823	312,766	42%
2024-25	101,780	152,953	51,174	50%
<b>Total</b>	<b>1,421,373</b>	<b>2,046,092</b>	<b>624,719</b>	<b>44%</b>
<b>Average</b>	<b>284,275</b>	<b>409,218</b>	<b>124,944</b>	<b>44%</b>

Source: BLA

Notes: Estimates are subject to several limitations. (1) Post-production costs that would become eligible under the proposed ordinance are not included; accounting for this would *increase* the rebate amount under the proposed ordinance. (2) Our projections include taxes as production costs, which would not qualify as eligible production costs under the proposed ordinance; accounting for this would *decrease* the rebate amount under the proposed ordinance. (3) Our projections do not include the increase in program eligibility resulting from the \$500,000 minimum spending threshold; accounting for this effect would *increase* the rebate amount under the proposed ordinance. (4) The estimates also do not assume any increase in film production in San Francisco resulting from proposed changes to program rules, which would *increase* the rebate amount beyond what is shown in Exhibit 4 above.

The five-year period shown above includes pandemic years, which may not provide a reasonable projection of production activity. If we include FY 2017-18 and FY 2018-19 in the analysis (no productions received rebates in FY 2019-20), then the average annual rebate cost is \$313,955, which would increase to \$494,623 per year under the proposed program rules, an average increase of \$180,668 per year.

**Expansion of Daily Use Fees Exemptions**

Section 57.5(c) of the proposed ordinance expands the definition of tax-exempt entities that are exempt from the City's daily use fees. Daily use fees are fees imposed by the Film Commission on production companies who film in the City and range from \$100 to \$500 a day. Currently, public service announcements, qualifying student productions, and 501(c)(3) nonprofits are exempt from these fees.

The proposed ordinance amends Section 57.5(c) of the Administrative Code to include 501(c)(4) and 501(c)(6) organizations. This includes social welfare organizations and local associations of

employees, both of which, similarly to 501(c)(3), advance public, educational, or community interests. Furthermore, the proposed amendment removes public service announcements from being exempt from daily use fees. According to Film staff, this is to ensure that fee waivers are tied to a legally defined status, instead of a broad entity category, which can be subjective and open to interpretation.

### **Production Notification Guidelines**

Section 57.6(c) of the Administrative Code outlines the guidelines for film companies to notify the public of filming activity. The proposed changes would allow the San Francisco Film Commission to maintain and amend its own notification guidelines, allowing for more flexibility. According to Film SF, this change would eliminate outdated notification guidelines that no longer reflect current production practices and instead allow the Department to maintain guidelines that preserve resident outreach while reducing administrative burdens for productions in San Francisco.

### **Film SF Logo Licensing**

The proposed ordinance adds section 57.10 to the Administrative Code to authorize the Film Commission to license and sell merchandise. According to the Commission, this will aid in their marketing efforts and increase brand awareness.

In addition, film companies must provide on-screen credit to the City and promotional materials.

### **Program Expiration Date**

The proposed ordinance sunsets the Film Rebate Program on June 30, 2027, or one year earlier than the current expiration date of June 2028.

## **FISCAL IMPACT**

### **Funding**

The Film Rebate Program is funded by the General Fund. As of December 2025, the fund has a remaining balance of \$1,993,511, no appropriation in FY 2025-26, and a \$600,000 transfer from the General Fund to support spending in FY 2026-27. Based on projected program costs, this remaining balance would be sufficient to fund program administration through the proposed expiration date of June 2027. As shown below, even if rebates were \$1 million in FY 2025-26 and in FY 2026-27, or approximately double the average annual impact of \$0.5 million we estimated above, the Film Rebate Program's fund balance is sufficient to fund rebate costs in both years without the vast majority of the \$600,000 appropriation in FY 2026-27.

### **Exhibit 5: Film Rebate Program Projected Spending**

	FY 2025-26	FY 2026-27
Appropriation	-	600,000
Beg Fund Balance	1,993,511	993,511
Rebates	(1,000,000)	(1,000,000)
End Fund Balance	993,511	593,511

Source: AAO, BLA

The Administrative Code caps program costs at \$13 million. To date, the program has expended \$8,390, 429.

## **POLICY CONSIDERATION**

### **Amend the Rebate Project Cap for the Film Rebate Program**

The proposed ordinance would increase the maximum rebate amount per production from \$600,000 to \$1,000,000. The program may increase economic activity in San Francisco and enhance the City's reputation.

For budgetary reasons, the Board of Supervisors may wish to consider maintaining the current cap or adopting a more modest increase. San Francisco's per-project rebate cap is already high compared to other city and regional film incentive programs. For example, several cities have substantially lower per-project caps, including San Antonio (\$250,000), Sacramento (\$250,000), Savannah (\$250,000), and Jacksonville (\$400,000).<sup>6</sup> However, there are some cities with higher project caps. For example, Fort Lauderdale's incentive program is capped at \$2.5 million for major productions.<sup>7</sup> Given San Francisco's comparatively high cap, the Board may wish to balance incentive levels against the potential fiscal impact to ensure the program remains cost-effective. In addition, a lower per-project cap could help preserve funding availability by allowing rebates to be distributed across a greater number of productions, reducing the risk that program funds are exhausted by a small number of projects.

## **RECOMMENDATION**

Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

---

<sup>6</sup> Olsberg SPI, (2024). *Feasibility and Design Study for a New Oakland Production Incentive.*; *Sacramento Film + Media.* (2025). *Sacramento Film + Media rebate program guidelines: Fiscal year (FY) 2025-2026.*; Film & Television Office, City of Jacksonville. (2024). *Jacksonville qualified film & TV production incentive program: Film-TV application.*

<sup>7</sup> Film Lauderdale. *Screen industry incentive programs.* Retrieved January 7, 2026, from <https://filmlauderdale.org/film-television-incentive-programs/>





# ***Scene in San Francisco***

## **Incentive Program**

**File No. 251225**

**Film SF | Budget & Finance Committee  
January 14, 2026**

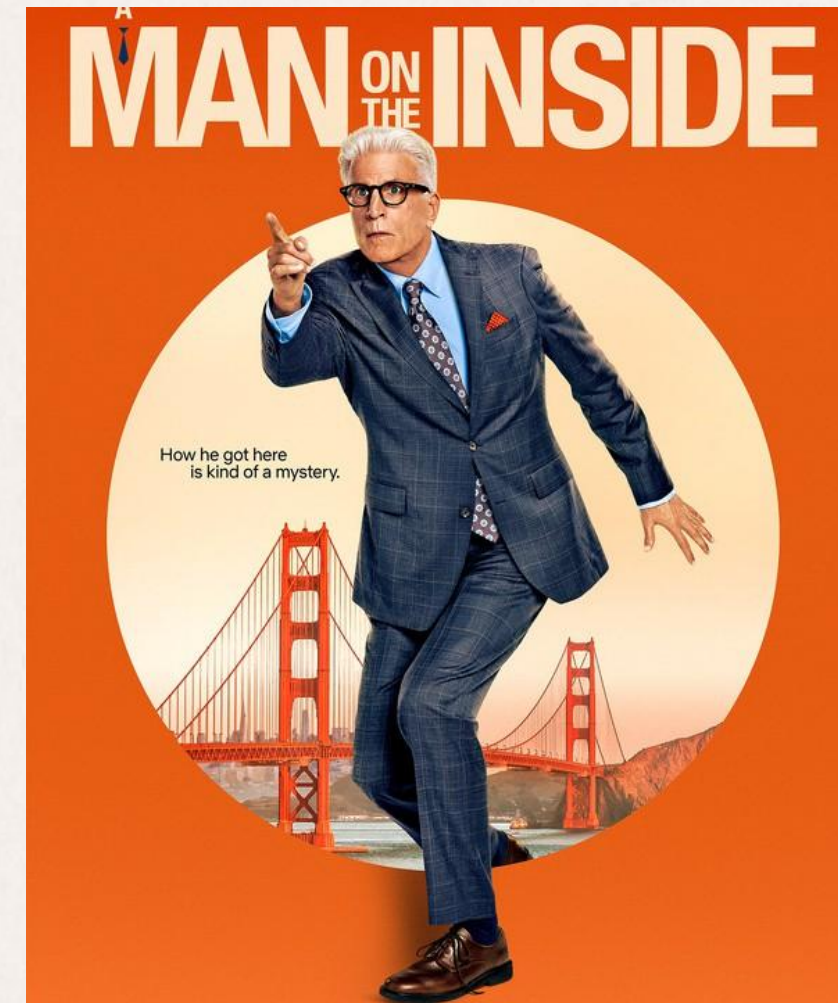


# Film SF

Film SF | San Francisco Film Commission champion filming in San Francisco to support a diversity of storytellers and our thriving production community.

We attract productions to our cinematic city to stimulate economic development, create jobs, and market San Francisco on the global stage.

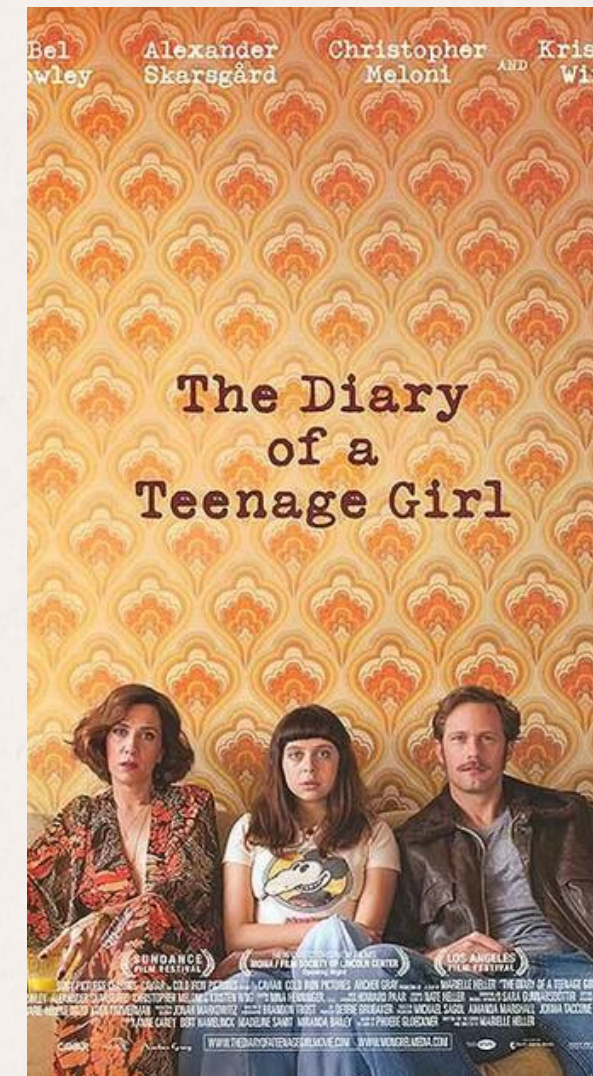
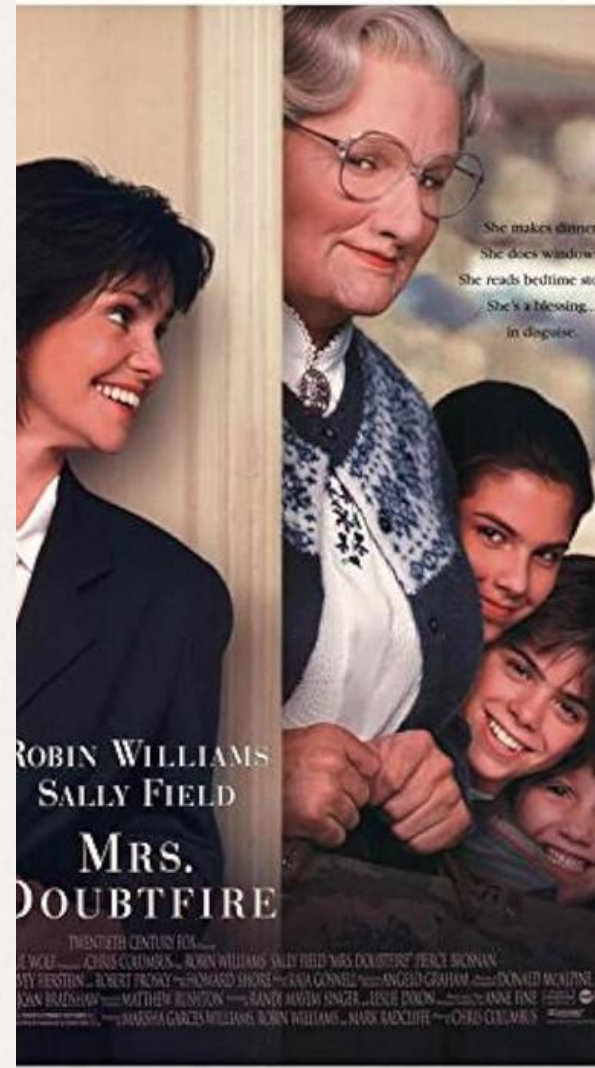
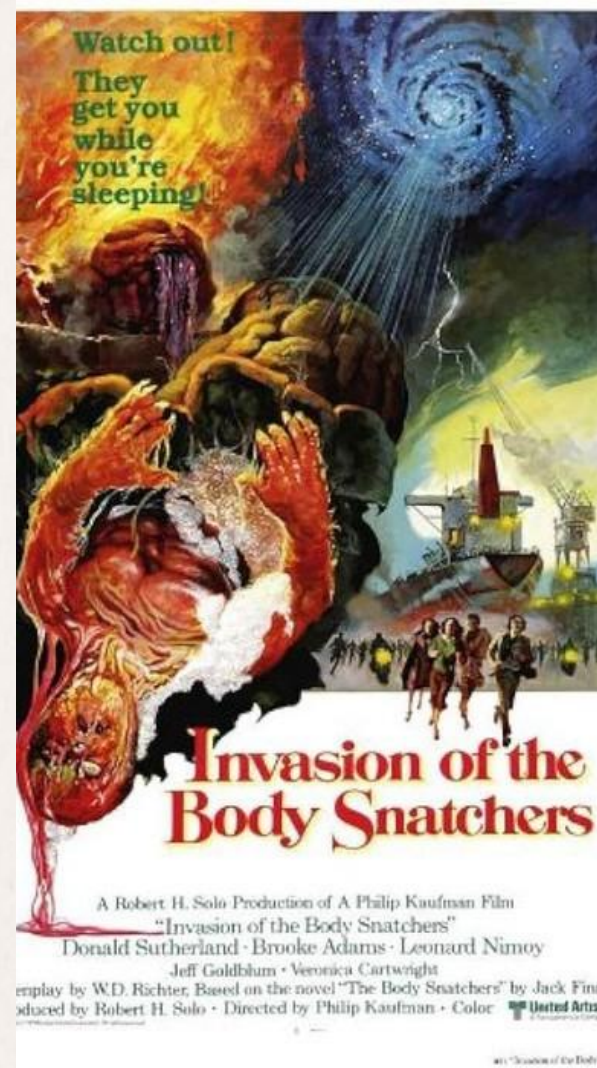
Our vision is a city that embraces and invests in storytellers and entices productions to call San Francisco their home.





# History

San Francisco is one of the most cinematic cities in the world, known for its iconic landmarks, vibrant film industry, classics like *Vertigo*, *Invasion of the Body Snatchers*, and *Mrs. Doubtfire*, and moving independent stories such as *The Last Black Man in San Francisco* and *The Diary of a Teenage Girl*.





# Industry Data

- A single production can inject millions of dollars into the local economy through direct spending on wages, services, rentals, location fees, catering, transportation, lodging, and more.<sup>1</sup>
- The average location shoot adds \$670,000 & 1,500 jobs a day into the local economy.<sup>2</sup>





# Industry Data

In California, the motion picture and television industry is directly responsible for more than **258,860+ jobs**, including **\$42.6+ billion in wages**, **165,570+ jobs** related to production, **93,290+ jobs** related to distributing movies, television and other video content to consumers, and **816,580+ jobs** including indirect and induced impact on local vendors and other businesses.<sup>3</sup>





# Current Incentive Program

## History

Since 2006, we've rebated over **\$7.6 million** to **48** productions, generating **\$95.5 million** in local spending.

## ROI

For every dollar rebated, productions have spent **\$12.50** locally.

## Hires

**16,062** local crew + actors employed  
(IATSE Local 16, Teamsters 2785, and SAG-AFTRA).

## Workforce Development

**219** First Source hires.

## Wages

**\$26.3 million** in wages paid to local SF crew and talent.

## Spend

**\$69.1 million** on goods and services including gas, hotels, car rentals, location fees, office supplies, equipment, catering, and more.



# Challenge



**No significant change to the program since its inception.**

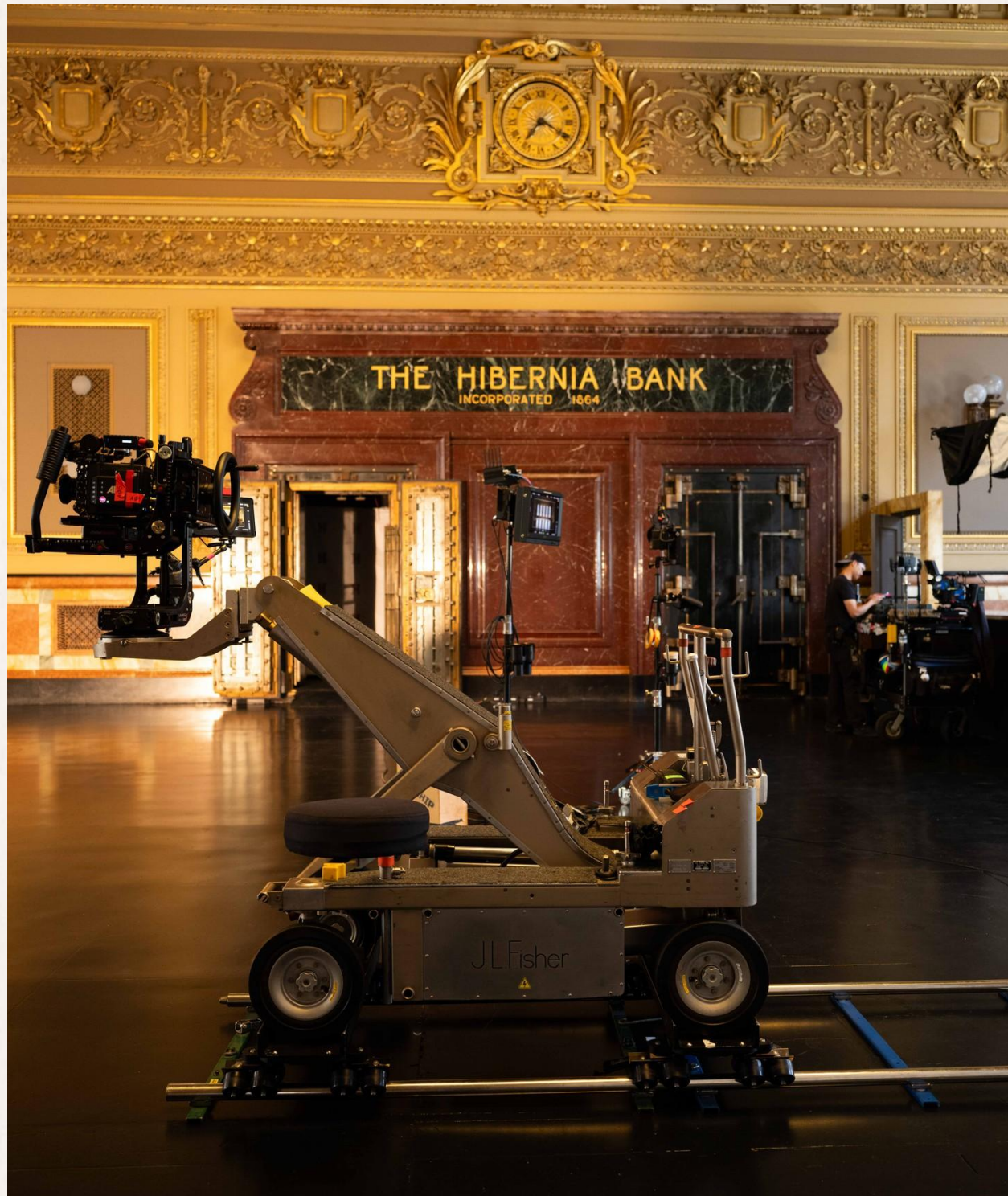
- Antiquated and not competitive in the incentive-driven industry.
- Over 120 incentives globally competing for productions.

**Current Incentive is limited.**

- Rebates city fees only and capped at \$600k - does not significantly influence major studio decisions.
- No minimum local spend requirement.
- Requirement to shoot 55–65% of a project in SF is unrealistic and impractical.



# Challenge



## Fails to attract major large-scale productions and TV series

- The last major production that used our incentive was Hulu's *Chance* in FY16-17 (TV Series) and *Jexi* in FY18-19 (Studio Feature).

## Lack of infrastructure development

- Without consistent major production activity we cannot secure investment in a dedicated production stage and other business opportunities.

## Significant production runaway.

- Productions choose to film in regions with more attractive incentives.
- Productions only shoot in SF for limited periods of time, if at all, even when the projects are set in SF.



# Updated Program Structure



## ***Scene in San Francisco* Incentive Program – At a Glance**

Category	Details
<b>Minimum Spend</b>	\$500,000 in San Francisco \$250,000 for low-budget projects up to \$3M
<b>Production Requirements</b>	<ul style="list-style-type: none"> <li>- Minimum 5 days of principal photography in SF</li> <li>- Production office must be located in SF</li> </ul>
<b>Rebate Structure</b>	<ul style="list-style-type: none"> <li>- 10% rebate on qualified SF spend up to \$1M</li> <li>- 20% rebate on qualified SF spend above \$1M</li> <li>- 100% rebate on City agency fees (permits, police, real estate)</li> </ul>
<b>Eligible Expenses</b>	<ul style="list-style-type: none"> <li>- Wages paid to SF residents (capped at \$100K per individual)</li> <li>- Goods/services from SF-based businesses (including post-production)</li> </ul>
<b>Maximum Rebate</b>	\$1 million per project
<b>Eligible Project Types</b>	<ul style="list-style-type: none"> <li>- Feature Films</li> <li>- TV and Web Series (episodes and pilots)</li> <li>- Documentaries</li> </ul>



# Expected Outcomes

## **San Francisco Spend**

Incentivizes expenditure in San Francisco supporting local restaurants, hotels, and small businesses, and generating increased tax revenue.

## **Boost in Production Activity**

Draws large-scale production resulting in an increase in business, local spend and hires, and long-term industry presence and growth.

## **Screen Tourism**

Leads to enhanced destination marketing and a boost in tourism contributing positively to San Francisco's image and perception.

## **New Business**

Attracts investment in infrastructure development including a dedicated production stage, equipment rentals, and other production facilities.

## **Job Creation & Workforce Development**

Increases employment and skills development opportunities that lead to consistent jobs for locals crew and creatives.



# Additional Administrative Code Changes 1/2

## **Daily Use Fees**

Exemptions now include 501(c)(4) and 501(c)(6) organizations.

## **Film Notification Guidelines**

Film Commission will maintain and amend notification guidelines based on impact.

## **Rebate - Documentary Length**

Clarification that documentaries must now be feature length to qualify.

## **Rebate - Qualified Production Cost**

Film Commission will create and maintain guidelines on qualifying costs.

## **Rebate - Taxes**

Taxes are no longer a qualified expenditure.

## **Rebate - Production Cost**

“Under a revenue sharing agreement” captures facilities that are either City-owned or have a revenue sharing agreement with the third-party operator.

# Additional Administrative Code Changes 2/2

## **Rebate - SFPD**

Previous cap on officers now removed.

## **Rebate - Third Party Property**

Third-party property owners for film-related activities may qualify, provided there is no suitable City alternative.

## **Rebate - Skills Training**

Production skills training for San Francisco residents now required (First Source Hiring Program remains).

## **Rebate - On-Screen Credits**

On-screen credit and promotional materials now formally required.

## **Rebate - Real Estate**

More flexibility in the types of facilities that qualify (e.g. SFUSD). Monthly rent amount raised from \$5,000 to \$15,000 per RED policy.

## **Merchandise**

Now authorized to license and sell merch.



# Conclusion

These updates **modernize** and **better position San Francisco** as competitive within the incentive-driven industry.

This legislation **strengthens the city's creative economy, supports local businesses and workers**, and allows San Francisco to **compete globally**.







# Contact

## Website

[www.filmsf.org](http://www.filmsf.org)

## Email

[film.commission@sfgov.org](mailto:film.commission@sfgov.org)

## Phone

415-554-6241



**From:** [Maria León](#)  
**To:** [Jalipa, Brent \(BOS\)](#); [Board of Supervisors \(BOS\)](#)  
**Subject:** Support for Incentive (File No. 251225)  
**Date:** Thursday, January 8, 2026 12:11:24 PM

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This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear San Francisco Board of Supervisors,

I am writing to express strong support for the proposed updates to the San Francisco Film Commission's Scene in San Francisco incentive program. These changes are essential to restoring San Francisco's competitiveness in today's incentive-driven industry and ensuring our city continues attracting projects that create jobs, drive spending, and showcase the best of who we are.

I'm an independent producer who has lived and worked in San Francisco and the Bay Area for more than ten years. My career in film and video production is directly affected by films and television shows with the ability to film locally. Just last year, I produced a feature film that chose to film in Champaign, IL instead of SF because of the competitive nature of their incentive program. We have lost many opportunities to bring economic growth not only to filmmakers but to their families and all the businesses that are directly affected by the entertainment industry.

For nearly two decades, the incentive has proven its value—generating more than \$68 million in local spending, nearly 16,000 jobs, and a return of \$12.74 in economic activity for every dollar rebated. But the landscape has shifted dramatically. Other states and countries have expanded their incentives, and productions choose to bring their business where it makes the most financial sense. Without strengthening our local program, San Francisco will continue to lose business to other regions.

The proposed updates address this head-on by offering a tiered rebate on qualified San Francisco spending (goods, services, and resident wages) —10% on the first \$1 million and 20% above that—along with a full rebate of City agency fees (per project cap of \$1M). This updated program directly incentivizes local spend which will employ our local workforce and directly support our businesses. These changes position San Francisco to compete effectively for feature films and TV series.

Strengthening this program is not simply about growing the film sector - it is about supporting small businesses, driving hotel nights, boosting local vendors, expanding creative and technical job opportunities, and reaffirming San Francisco as a world-class destination for innovation and storytelling. With these enhancements, the city stands to gain millions in new economic activity that would otherwise go elsewhere.

I strongly urge you to adopt these improvements to the Scene in San Francisco incentive program. This is a strategic, high-impact investment that will bring more business to our city and sustain the creative economy that many residents and local companies rely on.

Sincerely,

Maria F. León  
510-502-2369  
[IMDb](#)  
[Website](#)

**From:** [Lynda Sanjurjo-Rutter](#)  
**To:** [Jalipa, Brent \(BOS\)](#)  
**Subject:** Legislation File Number (File No. 251225) --Letter of Support San Francisco Film Commission Incentive Legislation  
**Date:** Thursday, January 8, 2026 2:08:05 PM

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This message is from outside the City email system. Do not open links or attachments from untrusted sources.

January 8, 2026

**Brent Jalipa**

Clerk, Budget and Finance Committee  
San Francisco Board of Supervisors  
City Hall, Room 244  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

**Via email**

Dear Mr. Jalipa,

I am writing to express strong support for the proposed updates to the San Francisco Film Commission's *Scene in San Francisco* incentive program. These changes are essential to keeping our city competitive in today's incentive-driven industry, attracting projects that create jobs, drive spending, and showcase the best of San Francisco.

For nearly two decades, the incentive has generated over \$68 million in local spending, nearly 16,000 jobs, and \$12.74 in economic activity for every dollar rebated. While other regions have expanded their incentives, San Francisco will continue to lose business without these updated incentives.

The proposed tiered rebate, 10% on the first \$1 million spent locally, 20% above that, plus a full rebate of City agency fees (per project cap \$1M), directly incentivizes local spending, supports our workforce, and strengthens local businesses. These updates position San Francisco to compete effectively for feature films and TV series.

As a San Francisco resident and Director of Development for SFFILM, I know firsthand how film production energizes our city. From dollars spent at local restaurants and businesses to the intangible boost in civic pride and connection, productions create shared experiences that strengthen both community and economy. Film is more than any single project. It is a catalyst for cultural, social, and economic renewal.

By supporting these updates, San Francisco can continue to attract daring, singular storytelling, strengthen its creative ecosystem, and drive meaningful impact for

residents, businesses, and artists alike. I recommend that the Board of Supervisors and the Budget and Finance Committee adopt these improvements to the *Scene in San Francisco* incentive program. Thank you for allowing me to share my comments.

Sincerely,

**Lynda Sanjurjo-Rutter**  
SF District 8 Resident



Director of Development  
Mobile: 415.264.9771  
[lsanjurjorutter@sffilm.org](mailto:lsanjurjorutter@sffilm.org)



## Letter of Support for the San Francisco Film Commission Incentive Legislation

San Francisco Board of Supervisors

City Hall, Room 200

1 Dr. Carlton B. Goodlett Place

San Francisco, CA 94102

Dear San Francisco Board of Supervisors,

I hope all is well and Happy New Year. My name is Masashi Niwano and I'm the Director of Artist Development at SFFILM. Through this position, I have the opportunity and privilege of supporting 60+ filmmakers annually through grants, fellowships and residencies. We support both local and global filmmakers through our programs, many of which have plans to film in San Francisco.

I am writing to express strong support for the proposed updates to the San Francisco Film Commission's *Scene in San Francisco* incentive program. These changes are essential to restoring San Francisco's competitiveness in today's incentive-driven industry and ensuring our city continues attracting projects that create jobs, drive spending, and showcase the best of who we are.

For nearly two decades, the incentive has proven its value—generating more than **\$68 million** in local spending, nearly **16,000 jobs**, and a return of **\$12.74** in economic activity for every dollar rebated. But the landscape has shifted dramatically. Other states and countries have expanded their incentives, and productions choose to bring their business where it makes the most financial sense. Without strengthening our local program, San Francisco will continue to lose business to other regions.

The proposed updates address this head-on by offering a tiered rebate on qualified San Francisco spending (goods, services, and resident wages) —10% on the first \$1 million and 20% above that—along with a full rebate of City agency fees (per project cap of \$1M). This updated program directly incentivizes local spend which will employ our local workforce and directly support our businesses. These changes position San Francisco to compete effectively for feature films and TV series.

Within the four years I've been at SFFILM, I have seen films benefit from rebates to film in San Francisco and without programs like this, I am confident and worried films will film in another city. We hear all the time from our film community that they want to film in San Francisco and there is no city quiet like ours, however it's financially too much for their budgets. I truly feel that this incentive program will have a positive impact for the city of San Francisco and films coming out of here.

Strengthening this program is not simply about growing the film sector - it is about supporting small businesses, driving hotel nights, boosting local vendors, expanding creative and technical job opportunities, and reaffirming San Francisco as a world-class destination for innovation and

storytelling. With these enhancements, the city stands to gain millions in new economic activity that would otherwise go elsewhere.

I strongly urge you to adopt these improvements to the *Scene in San Francisco* incentive program. This is a strategic, high-impact investment that will bring more business to our city and sustain the creative economy that many residents and local companies rely on. Thank you so much and I appreciate your time. I care deeply about the vibrant and mighty film industry here and hope this letter can help push us to provide this incentive for them.

Sincerely,

A handwritten signature in black ink, appearing to read 'Masashi Niwano', with a stylized, flowing script.

Masashi Niwano

Director of Artist Development, SFFILM

[mniwano@sffilm.org](mailto:mniwano@sffilm.org)

BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. (415) 554-5184  
Fax No. (415) 554-5163  
TDD/TTY No. (415) 554-5227

## MEMORANDUM

TO: Manijeh Fata, Executive Director, Film Commission

FROM: Victor Young, Assistant Clerk *Victor Young*

DATE: December 15, 2025

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Rules Committee received the following proposed Ordinance:

File No. 251225

Ordinance amending the Administrative Code to expand the definition of tax exempt entities for use fees, updating the process for notification guidelines concerning film production activities that may cause parking or traffic obstructions, updating definitions for the film rebate program, updating the film rebate amounts, and authorizing the Executive Director to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.

If you have comments or reports to be included with the file, please forward them to Victor Young at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [victor.young@sfgov.org](mailto:victor.young@sfgov.org).

(attachment)

President, District 8  
BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102-4689  
Tel. No. 554-6968  
Fax No. 554-5163  
TDD/TTY No. 544-5227

**RAFAEL MANDELMAN**

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**PRESIDENTIAL ACTION**

Date:

To: Angela Calvillo, Clerk of the Board of Supervisors

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Madam Clerk,  
Pursuant to Board Rules, I am hereby:

Waiving 30-Day Rule (Board Rule No. 3.23)

File No.

(Primary Sponsor)

Title.

Transferring (Board Rule No 3.3)

File No.

(Primary Sponsor)

Title.

From:

Committee

To:

Committee

Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor:

Replacing Supervisor:

For:

Meeting

(Date)

(Committee)

Start Time:

End Time:

Temporary Assignment:

Partial

Full Meeting

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Rafael Mandelman, President  
Board of Supervisors

## Introduction Form

(by a Member of the Board of Supervisors or the Mayor)

I hereby submit the following item for introduction (select only one):

- ☒ 1. For reference to Committee (Ordinance, Resolution, Motion or Charter Amendment)
- ☐ 2. Request for next printed agenda (For Adoption Without Committee Reference)  
(Routine, non-controversial and/or commendatory matters only)
- ☐ 3. Request for Hearing on a subject matter at Committee
- ☐ 4. Request for Letter beginning with "Supervisor \_\_\_\_\_ inquires..."
- ☐ 5. City Attorney Request
- ☐ 6. Call File No. \_\_\_\_\_ from Committee.
- ☐ 7. Budget and Legislative Analyst Request (attached written Motion)
- ☐ 8. Substitute Legislation File No. \_\_\_\_\_
- ☐ 9. Reactivate File No. \_\_\_\_\_
- ☐ 10. Topic submitted for Mayoral Appearance before the Board on \_\_\_\_\_

The proposed legislation should be forwarded to the following (please check all appropriate boxes):

- ☐ Small Business Commission    ☐ Youth Commission    ☐ Ethics Commission
- ☐ Planning Commission    ☐ Building Inspection Commission    ☐ Human Resources Department

General Plan Referral sent to the Planning Department (proposed legislation subject to Charter 4.105 & Admin 2A.53):

- ☐ Yes    ☐ No

(Note: For Imperative Agenda items (a Resolution not on the printed agenda), use the Imperative Agenda Form.)

Sponsor(s):

Mandelman, Chan

Subject:

[Administrative Code - Film Commission Programs]

Long Title or text listed:

Ordinance amending the Administrative Code to expand the definition of tax exempt entities for use fees, updating the process for notification guidelines concerning film production activities that may cause parking or traffic obstructions, updating definitions for the film rebate program, updating the film rebate amounts, and authorizing the Executive Director to enter into licensing agreements for the use of the Film SF logo and other Film Commission trademarks on merchandise.

Signature of Sponsoring Supervisor: